1888-89.
(L.R.)

File No. 50/88-
Serial No. 1-12

Subj: Grant of Kulwan chits by the Patels for the transit of Sipahi

150 K.G.E.

P7. 26-99

G. R. S. IX-5]

Previous references. 1888-89. / 192. (~~8~~ L.R)

File No. 50-8[illegible]

Serial Nos. 1-12

Later references.
LR 79-94. }
LR 67-97. }

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-12.

In ~~Part~~ B for March 1902.

SUBJECT.

Grant of Kulwar chits by the Patels for the transit of Supari —.

Countermarked MK

WD 22-8 -GPB—20,000—11-6-20

Memo.

In para 2 of Govt. No. 9150-57 & 12th June 1899 ref 934 the Ds. Comrs of Dists were requested to state their views and submit their proposals as to the necessity of laying down a clear rule that before areca-nut is removed from the village wherein it is produced a chit from the patel should be obtained. The Ds. Comrs of several Dists have submitted their views:

The D. Comr, Kadur Dt., states that such an obligation now exists; and that when anybody purchases supari and wishes to remove it from the place of purchase the

Rec 7.8.99.
8-9-00.

No 634 & 16.6.99

the seller or the grower gives the purchaser a memo shewing the quantity purchased, which is taken to the village patel who issues a pass mentioning therein the date within which the should be produced supari thereby covered, for the levy of the sayar only at the Sayar Katte to which the village is attached.

2. In letter No. 84/84 dt 31st July/99, the Dy. Comr., Chitaldrug states that the rule proposed by Govt is now observed and may be authoritatively laid down making its breach punishable.

3. In letter No. 186 dt 2d Sept./99 the Dy Comr., Bangalore states that the proposed rule is very necessary and will tend to prevent smuggling, that if the patel should report either to the shekdar or to

to the Talati Cutcherry the fact of his having issued the permit it will furnish sufficient material to the Amildar to exercise an efficient check upon the transit of the commodity. The Dy Comr further thinks that this by itself will not be a sufficient check to prevent entirely the smuggling that may be going on now, and suggests the introduction of a rule making it incumbent upon the ryot to intimate the total outturn from his garden or gardens to the Patel of the village as soon as he gathers or harvests the produce.

4 The Dy Comr, Kolar Dt, 4 in his letter no. 1664/326 dt 13.11.99 states that a chit is essential and should always be obtained from the village Patel before the removal of

4

of the arecanut produced therein to prevent smuggling.

5. In his letter No. 348/5 dt 30-11-99 the Dy. Comr, Hassan &t states that the proposed rule is a sound one, but that there are villages the patels of which are illiterate and therefore unable to give the chit required; that there are also cases of groups of villages having only one patel in which case the purchasers of arecanut will be put to some inconvenience in procuring the required chit; that a rule as ~~suggested~~ proposed may be brought into force in the villages the patels of which are literate, and that in places where the patels are illiterate they may be allowed to issue the said chit in conjunction with the Shanbogue or shekdar.

6. In his letter No. 518/434 dt 8-12-99, the Dy. Comr, Shimoga &c states

states that the practice of issuing chit has been in force in his Dt since 1873; that the rule proposed by Govt would be of considerable use in removing doubts about the legality of the existing practice and strengthen the hands of the Sayer Executive Establishment; that in default, power must be given to the Ds. comr, either to accept the article as properly obtained in special cases, or to treat them as smuggled goods. The Ds. Comr further thinks that some attempt should be made ~~to~~ of creating a correspondence between the estimate of crop on trees, account of actual produce arrived at by the

the village officials, and the actual quantities enclosed after weighment in the Kattie registers so as to use them as mutual checks. He has been studying the matter and, if he can think of any useful modifications he will submit a detailed report. He also encloses a form of the chit now in use.

7. In his letter no. 731 dt 8.3.00, the Dy. Com^r, Tumkur states gives in detail a description of the system of collection Sayar duty now in vogue, and states that he is in favour of levying the sayar only on areca nut as an excise or an export duty as it will dispense with a number of vexatious and annoying arrangements which have

to be maintained if the duty is to continue to be levied on the produce. The Ds. Comr thinks that it would be best to retain the tax as an export duty and do away with the inspection and examination of the produce in the various stages of its preparation for the market; and that, if the pates, the shanbogue and the shekdar be held responsible for seeing that no nut is exported without payment of the prescribed duty there will be no reason to apprehend any serious falling off in the Sayer revenue.

8. The Ds. Comr, Cuddapah Dt, in his letter No 1124 dd 19.5.60 states that the introduction of the proposed rule is very desirable to prevent

smuggling. He believes that, in the malnad districts the growers of supari annually remove the produce in the presence of the village patel who enters in a Register (Pairwan Register) signed by himself and the grower the quantity of arecanut removed, the estimated yield, the portion allowed to the owner for home consumption, and the balance intended to be sold. The owner is responsible to account to Govt for the quantity of arecanut set a part for sale till it is disposed of, and the duty leviable thereon is fully recovered. This responsibility induces him to give the authorities due intimation of the sales made by him from time to time with a view to the prescribed halat

patel

† according to a practice obtaining

levied from the purchasers and the sales duly noted in the register. The Dy. Comr recommends that this practice might with advantage be imposed in all the Distts. & that the issue of chits by the patel in triplicate will act as an additional check against smuggling.

* one copy to purchaser for delivery to shekdar to issue a pahadani, one returned by the patel, & one sent to the taluk.

(9). Before entering into the question propounded in Govt letter No 5 12/6/99 and discussed by the Dy Comrs in their reports, it will be found useful to refer to the older authorities on the subject. In Sir Mark Cubbon's † memo on the Halut it is stated that the "Halut

† copy put up

is at present an excise
duty x x which
yields a fair revenue to
Govt without impeding
trade" &c. (para 1)

Further on in para 22,
the duty on tupas is
referred to as "the transit
or export duty"
In paras 24 & 25 the
mode of levying the duty is
explained
Putting aside the inconsistency
involved in the same duty being
described as excise & export
duty, the memo shows however
that no Kulvar chits were
issued at that time or perhaps
omits to mention this minor
detail

In para 24 of Capt Le (now Lt Col)
Grant's Report on Sonabutlick x Copy put up

The Dy Comr of Shemoga
wd submits a form
of Kulwar Chit which
seems suitable for
general adoption. The
form submitted by the
Dy Comr, Junkur di-
is based on the procedure
obtaining in that district
which is that Supari is
a monopoly of Govt, & that
each ryot shall account
for the stock with him until
the duty is paid on the entire
stock

8/8/00

As the Dy Comr of
Shemoga wishes to
do away with this article
& has the largest Sawyer
Revenue based upon a
few simple selection
rules - Say that his
views as explained
in this letter are acceptable

17

before. Letters from other Govts. may also be sent when personal return. Object that big Conference may be given when important subject

11/X/00

for draft 9/10/00.
draft put up 11/10/00
The Dy Secy Shimoga has in his letter No 735 dated 591
21 March 1901, called for memo invite the proposed Sagar ruling.
14.3.01.
17/3/01.

mention is made of a pass
which the purchaser of
Supari has to obtain from
the Patel. This pass
is of course different
from the Pahwani issued
at the Katte.

The extract from Sir
Thomas Munro's Report
on Customs given in
para 86 of the above Report
shows that the duty
was more an export
duty than an excise
duty, as the planter of
the garden was not liable
for the duty should there
be no purchaser.

(11). In the light of these
ancient authorities, it is
surprising to find that

the practice in the Junkun
Dt/ as described by the Collr in
his present report as well as in
the report recorded in Govt Order dt 23/12/93 + copy put up

is the most- enquiries enquiries
and does not seem to be
comprised within the limits
originally laid down by
competent authorities
The patel not only issues
a kulwar chit but has to
authorize the packing of nuts
& the removal of nuts to
the house of the ryot-

(12) As regards the question now
under consideration, all the
Collrs are in favour of
the rule proposed by Govt. The
Collr of Hassan dt- suggests
that there may be difficulty
in the case of villages with
illiterate patels and proposes
that in such cases the Shanbogue
or the Sheristar shd act the patel

8677 (2)

DEW 1473

189 8-99

From The Deputy Commissioner of the Kadur District

To The Secretary to the Government of Mysore Genl. and Rev. Depts

Dated 16th

Despatched 18th

Received

General No. 634

June 1899

Enclosure No.

furnishing opinion about making it necessary to obtain chits or permits from the village Patel previous to the removal of Sugar from any village.

SS
Collect & put
R
20 6 99

Papers obtained from the pet ks, are put up
BS
26/6/99.

Submitted for orders.

The previous papers have dealt with in the Petitions Branch. May this also be transferred to that Branch.

SS
27/6/99

The transfer may be made.
28/6.

Subd. This is the first of such reports

29.6.99 Collect all such reports like the different specific

Put up a copy of the minutes under Cadby

Attended to

9/8/99

LR 50-88-1

1898-99

Kadur District
Deputy-Commissioner's
Camp Kadur, June 16th 1899.

No.

From The Deputy commissioner
of the Kadur District

To The Secretary to the
Government of Mysore
Genl- and Rev. Depts.

Sir,

With reference to para 2 of
Government order No. 9150-57 of
Ret. 934
the 12th June 1899, calling for opinion
about making it necessary to obtain
chits or permits from the village
patel previous to the removal of
Supari from any village, I beg
to state that such an obligation
now Exists. When any body pur-
-chases Supari and wishes to
remove it from the place of
purchase, the seller or the grower
gives

gives the purchaser a memo showing the quantity purchased. That is taken to the village patél, who thereon issues passes mentioning in it the date within which the supári thereby covered should be produced the levy of the Sayar duty at the Sayar Katta to which the village is attached.

I have the honor to be,
Sir,
Your most obedient Servant

[signature]
Dy— commissioner
of Kadur

934

Gen. Serial No. 800 — DEWAN'S OFFICE — Vol 50 (B)

1899 — 1902

From

The Deputy Commissioner
Chitaldroog District
Chitaldroog

To

The ~~Chief~~ Secretary to the
Government ~~Dewan~~ of Mysore.
General and Revenue Department
Bangalore

Submitted with a draft reminder letter for issue to D.Cs who have not actually replied to the General order.

19/7/99.

L2 58-88-2

Dated 31st July 1899

Despatched 3rd August 1899

Received

Enclosures No. —

General No. 84
No. 84

In reply to

SUBJECT.

Stating that the rule regarding the obtaining of Chits from the Patel of the Village before removing the areca nut produced therein, is now observed in the — District.

Pat 4/8/99

References (to be entered only in the Dewan's Office.)

Read 8/8

Reply put up

7/8/99

Deputy Commissioners office
Chitaldurg District

Dated Chitaldurg,
31st July 1899

No. 84. Eu:
84. "

From

The Deputy Commissioner
Chitaldurg District

To

The Secretary to the
Govt. of Mysore
Genl and Rev. Depts.
Bangalore

Sir,

With reference to para
2 of Government Proceedings
no. 9150-57 dated 12th June
last Bl. D. 934 I have the honor to
state that the rule referred
to, viz, that chits should
be obtained from the Patel
of the village before removing
the areca nut produced
therein is now observed
and

and may be authoritatively laid down and its breach may be made punishable.

I have the honor to be
Sir,
Your most obedient Servant
Bharashah
for Deputy Commissioner

Rec'd 1/9.

Pet N 31.8.99

0796-99 containing the rep. & ept. ab

AK 1-9-99

Subh

mg 2.9.99

LR 50-88-3

Gen. 31]

REVENUE & AGRICULTURE DEPARTMENT
G.A.No. 1410
G31 50
Pet No 73.
RECORDS OFFICE

1899

(5)

From

The Deputy Commissioner
Mysore District

To

The Secretary to the Govt. of Mysore
Revenue General Department

Dated 29
Despatched } August 1899
Received

General No. 190
No.

Enclosure No. —

His docket No 1323 dated 12 2
Pet. 7. 26-99

August 1899 Calling for an early report on the proposed ruling that Chits should be obtained from the Patel of the village before removing areca nut produced therein.

Adverting to the above I have the honor to state that the report called for will be submitted on receipt of replies from the Sub Division Officer, and Assistant Commissioner.

who had been asked for an expression of their views in the matter.

Mr Tetlow
For Deputy Commissioner
Mysore District

Compliance.

Q 726 97

(6)

REVENUE DEPARTMENT
Gl. No. 1634
P. 5 1897
1897-1900
VAULT OFFICE

From The Dy. Commissioner, of the Bangalore District.

Lr 50-88-97

To The Secretary to the Govt. of Mysore Genl & Rev Departments

Dated 2nd } September 1897
Despatched }
Received

General No.
No. 186

Enclosure No

Submits views on the proposed ruling that chits should be obtained from the patil of the village before removing the arecanut produced thereon.

Read
5-9-97

Rs 6-9-97

Q 726/97 relating to the subject in put up.

AK
7/9/97

Revenue Secretary

Dy No. 186.

Bangalore District
Dy. Commissioner's Office
Bangalore 2nd September 1899.

To

The Secretary to the Government
of Mysore
Genl & Rev Departments.

Sir,

With reference to para 2 of Government Proceedings No 9150 – 57 Pet: 934 dated 12th June 1899, calling for the views of Deputy Commissioners, on the proposed ruling that Chits should be obtained from the Patel of the village before removing the Arecanut produced therein, I have the honor to state that the proposed rule is very necessary and will tend to prevent smuggling. If the Patel should report either to the Shekdar, or to the Taluk Cutcherry, the fact of his having issued the permit, it will furnish sufficient material to the Amildar to exercise an efficient check upon the transit of the commodity.

2. I think however, that this by itself

itself, will not be a sufficient check to prevent, entirely, the smuggling that may be going on now. I would suggest the introduction of a rule making it incumbent upon the ryot to intimate the total outturn from his garden, or gardens, to the Patel of the village, as soon as he gathers, or harvests the produce.

I have the honor to be
Sir
Your most obedient servant

Dy. Commissioner,
Bangalore District.

mas

Sat.

Previous repn are dealt in Pet. Br, this may be transferred to that Branch

Thy 21/11/99.

Sd 20/11

Rec'd 22/11

Submitted with draft reminder to the Dy Comrs of Tumkur, Hassan and Shimoga Dists who have not as yet reported in the matter.

22.11.99

7

Cl. No. 3184

NOV. 16 1899

189

OFFICE

FROM Deputy Commissioner Pet 161.
Kolar District.

To The Secretary to the Government Revenue Department

Dated 13th November 1899

Despatched 15th do.

Received

General No. 1664

No. 326

Enclosure No

Submitting opinion on the proposed ruling regarding the prohibition of smuggling & threaten

16.11.99

Pet Br

Please put up repn.

20/11

Q 26/99 containing repn is put up.

20/11/99

Deputy Commr's Office, Kolar.

From

Dated 13th November 1899 Camp Lidlagatta.

The Deputy Commissioner
Kolar District

To

The Secretary to the Government of Mysore
Revenue and General Departments.

Sir,

With reference to Government Proceedings No: 9150-57 Pet 934 (1) dated 12th June 1899 requesting the views of Deputy Commissioners of Districts on the proposed ruling regarding the prohibition of smuggling of arecanut, I have the honor to state that I am of opinion that a Chit is essential and should always be obtained from the village Patel before the removal of the arecanut produced therein to prevent smuggling.

2. Regrets the delay in submitting this, and which is due to the District Sheristadar failing to produce the papers.

I have the honor to be
Sir
Your most obedient Servant

H H Sparke

Deputy Commissioner
Kolar District.

Vc Secy 348 S.

Deputy Commissioner's Office,
Hassan.
Dated 30th November 1899. —
18th Decr 1899

From

The Deputy Commissioner,
Hassan District.

To.

The Secretary to the
Government of Mysore
General and Revenue Departments.

Sir, —

Adverting to Government Proceedings No 9150—57 Pet: 934 dated 12th June 1899, calling for the views of the Deputy Commissioners on the proposed ruling that, Chits should be obtained from the Patel of the village before removing the arecanut produced therein and subsequent reminder No 1324 Pet. 7. 26-99 dated 14th August 1899, I have the honor to state that, a rule to the effect that, before arecanut is removed from the village wherein it is produced, a chit from the Patel should be obtained, is undoubtedly a sound one. But there are villages the Patels of which

No 186 with D.F. No 26 of 99. on 20-11-99.

Dy R
6/12/99

Transferred to Revenue Branch

7. 12. 99 Asst Secretary

Secretary if the file can be
rec'd & if not then Sec's Memo

Pet 26 of 99

6 88

3648
Pet 160

Pet 161 of 99

1899

(9)

FROM

The Deputy Commissioner,
Kolar District.

To

The Secretary to the
Government of Mysore
General & Rev: Deptt.

Dated 30. November 1899

Despatched 18th December 1899.

Received

General No. E 48
No. S

Enclosure No. one.

In reply to No 9150-57 / R.F. 934 / 12.6.99.

Submitting views on the ~~matter~~ proposed ruling that chits should be detained from Patel & the village before remitting the amount produced therein &c

---

Put
14.12.99

20/12

The refers were given for &c
3184 / R 1679 / 13-11-99 from Dy Comr. Kolar

Pet 26 of 99

Transferred to Revenue Branch

7. 12. 99 Asst Secretary

Secretary if the file can be
rec'd & if not then Sec's Memo

Pet 26 of 99

Pet 161 of 99

Pet 160

Pet 161 of 99

Pet 161 of 99

Pet 161 of 99

which are illiterate and therefore are unable to give the Chit required. There are also cases of Groups of villages having only one patel, in which case the purchasers of arecanut will be put to some inconvenience in procuring the required Chit. From the Reports of the Amildars I understand that, there are no Group of arecanut-producing villages having only one patel.

Under these circumstances, a rule as suggested above may be brought into force in the villages the patels of which are literate. In places where the patels are illiterate, they may be allowed to issue the said chit in Conjunction with the Shanbhogue or Sheikdar.

The Chit may be according to the form appended.

I have the honor to be,
Sir,
Your most obedient servant

Deputy Commissioner
S.K. Hassan District.

Jafir

To be retained with Pokal.	To be despatched monthly to Taluk	To be given to the purchaser.
1. Name of Taluk.	1. Name of Taluk.	1. Name of Taluk
2. Hobli.	2. Hobli.	2. Hobli.
3. Village.	3. Village.	3. Village.
4. Name of the Garden owner to whom the produce belongs.	4. Name of the Garden owner to whom the produce belongs.	4. Name of the Garden owner to whom the produce belongs.
5. ~~Quantity~~ —	5. Quantity.	5. Quantity.
6. To whom issued.	6. To whom issued.	6. To whom issued.
7. Date, month and year of issue.	7. Date month and year of issue.	7. Date, month and year of issue.
8. Place of destination.	8. Place of destination.	8. Place of destination.

Deputy Commissioner

S.K. — Dharwar District

Revs Br:

The refers were given to your branch for ff. No 8677 R. 5231 of 18/6/99 letter No 634 of 18-6-99 on 26/6/99. Please put up the refers.

Rev R
15/12/99

Petitioner

The same was retransferred to Petitioner on 28/6/99.

HS
16/12/99.

R 18/12/99

DT 26/7/99 put up

AK
21/12/99

Collect

[illegible]

LR 5(10)88-7

1899.

Petn 92

38724

Events

DEC. 9

N'S OFFICE

The Dy Commissioner,
Shimoga District

To The Secretary to the Govt of Mysore,
Genl & Rev depts.

Dated 8th December 1899
Camp Honnali

Despatched //

Received

General No. 5-18

No. 434

Enclosure No. 1

With reference to Govt. Pro. No 9150-57 of 12th June 1899 Pet. 934 I submit report on the proposed ruling that chits should be obtained from the Patel of the village before removing the arecanut produced therein.

Petn
16.12.99

No. 518 Rev/
434

Deputy Commissioner's office
Shimoga District.

Dated 8th December 1899.
11th
Camp Honnali.

To.

The Secretary to the Govt. of Mysore
Genl & Revenue Departt.

Sir,

With reference to the enquiry in Govt. Proceedings No. 9150-57 & 12th June 1899, Pet. 934
Concerning the issue of chits by Patels authorising removal of arecanut from villages I have the honour to state that such a practice has been long in force in this District. There seems to be no order of Government on the matter: but it is founded on an order of the Deputy Commissioner No. 3089 & 15th July/73 issued with the approval of the Commissioner, Nagar Division. A form of the chit as usually issued is appended hereunto. This chit refers

to

this account. However I think that — some attempt should be made of creating a correspondence between the estimate of crop on trees, account of actual produce arrived at by the village officials and the actual quantities entered after weight in the Katta Registers, so as to use them as mutual checks. I have been studying the matter and if I can think of any useful modifications, I shall submit a detailed report. —

3. In the meanwhile, a rule authorised by Government that — a recount brought to Kattas should be supported by chits issued by the Patel at the place of production would be of considerable use in removing — doubts about the legality of the existing practice, and strengthen the hands of the Sayer Executive Establishment.

In default, power must be given to the Deputy Commissioner either to accept the article as properly obtained in special cases, or to treat them as — — smuggled goods.

I have the honour to be

Sir,

Your most obedient servant.

H. Menezes

Deputy Commissioner,
Shimoga District.

BPL

ಸ್ಥಾಯಿ ಕೌಲಿನ ಅನುಸೂಚಿ ಕಲಂ 189 ಕರ್ನಾಟಕ ಪೌರಸಭೆಗಳ ಕಾಯ್ದೆ

ಜಂಜಮ ನಂಬರ	ವರ್ಗೀಕರಣ ಪಿಸಿಸಿಲು.	ಸ್ಥಾನ	ಎಲುಕ್ಷ್ಮಿ ಪ್ರಕಾರ		ಸಲಗಾ	ಯಾವ ವಸ್ತುವಿನ ಬಾಬ್ತಿಗೆ ಎಷ್ಟು ಮೊತ್ತದ ಪಿಸಿಸಿಲು.
			ಹುಳ ನಂಬರ	ಪ್ರೀಕ್ಷಣ ಪಿಸಿಸಿಲು.		

La So-88/24

90

(13)

REVENUE DEPARTMENT
Gl. No. 6168
MAR 23 1900
DISTRICT

08 24 99

1899 1900 Pet 301

From The Deputy Commissioner
Tenkasi Division

To The Secy to the Government of Mysore, General and Revenue Departments.

Dated 18th
Despatched 20th } March 1900
Received

General No.
No. 731

Enclosure No. 3

Govt Proc. No. 91 [redacted] 21
Pet 34

12th June 1899.

Reporting the practice in vogue in this District in regard to the collection of Sayer duty on areca nut and stating that under the circumstances represented, that if the Patel, the Shanbogue and the Hullidar be held responsible for seeing that no nuts is exported without payment of the prescribed duty there will be no reason to apprehend any serious falling off in the Sayer Revenue.

Gen'l Records

Please put up a spare copy of Proc: No. 10169-86 R 7252-93 & 23.12-93. referred to in the letter of even date printed. If the order is noted printed. put up the file please

All
23/3/900.

Spare copy put up.
No. 24/3/00 RAS.
24/3
PL 26/399 enclosing copy of
put up.

All
24/3/900

Put with draft reminder to the Dep'y Com'r Mysore
Dt

mal
29.3.00

Enc: 3.

Circular Dist. Circ.

Deputy Commissioner's Office,
Camp Kuliyar
Dated 8th March 1900.

To

The Secretary to the Government
of Mysore, General and Revenue
Departments
Bangalore

Sir,

In reply to para 2 of Government Proceedings no 9150-57 Petn 934 dated the 12th June 1899, I have the honor to state that the practice in vogue in this District in regard to the Collection of Sayar duty on arecanut is briefly as follows:—

2. Villages in which arecanut is extensively grown are formed into convenient Groups and a Sayar Katté is established with a Karkoon for each Group for the purpose of collecting the duty. In villages where the produce is inappreciable; the work of collecting the Sayar duty is performed by the Shekdar of the Hobli assisted by the village Shanbhogue and Patel. As soon as the arecanut is ripe for Collection; the Garden owner applies orally to the patel of his village for permission to gather the produce. Such

permission

4-

permission is granted by the issue of a permit known as "Koil chiti" in form A appended. After the nuts are gathered, the patel goes to the place where they are collected and gets the produce measured in leaf kats and notes the Estimate of the yield in maunds in the "Koil chiti". When the nuts are boilt and dried and are ready for sale the owner gives intimation to the Sayer Karkoon who gets the same weighed. The weight of the produce so ascertained is entered in what is called the "Dásttán Register" (Vide form B appended) and a Pratta in form C issued to the garden-owner, who is held responsible for the Sayer duty on the quantity therein entered. Whenever he arranges for the sale of any portion of it he gives intimation to the Karkoon who personally attends to the weighment of the quantity sold and issues a Rahadari for the same. In cases where only a small quantity is sold, the patel or Shenbaguy of the village attends to the weighment and gives the purchaser a Chit which is taken to the Karkoon or Sheikdar for issue of the prescribed Rahadari.

3. It will be seen that the removal of arecanut from the village wherein it is produced is invariably covered either by a Rahadari or chit from the Patel prior to the issue of a Rahadari. If a Rahadari could not be readily procured prior to the removal, at least a chit from the Patel ought to be obtained. Such Chit should be issued in triplicate, one Copy being given to the person removing the article, another Copy being sent to the Karkoon or Sheikdar issuing the Rahadari and the third Copy to the Taluk Cutcherry. The quantity removed should be entered in the Dastan Register kept by the Sayer officials and in the pottah which is given to the garden-owner. Such a precaution will serve to prevent smuggling to a considerable extent.

4. It is a question whether the producer should be held answerable for the duty on the entire quantity produced as entered in the Dastan Register. A small annual allowance of 2 maunds for a family of 10 individuals was once suggested for home

Consumption

Consumption - Vide Proceedings no 10149-56
R.T. 254-92
dated 23d. December 1893, but even this
is not uniformly enforced. I have ascer-
tained personally that no such allowance
is made in the Chickmagalur Taluk. If the Sayer duty is to be main-
tained as a tax on the produce, no such
allowance for home consumption will
be needed. The amount of duty payable
on the produce, as estimated by the
Sayer Karkoon or other Taluk officials,
should be shown as a demand in the
patta given to the garden-owner, and
may be collected in four equal monthly
instalments along with the Revenue
Kists. The collection of the produce
begins usually in August or September
and the work is finished by the end of
December, so that there will be no diffi-
culty in levying the duty in February,
March, April and May.

5. But if the duty is to be levied
only on export, all sources of unculled
for interference and annoyance which
exist at present by way of requiring
the

the garden-owner to do every thing connected with the collection of the produce and its preparation for the market, with the previous permission of ill-paid & government officials for each step in the process, may be done away with, the purchaser of the article being simply required to pay the prescribed duty and take out a Rahadari from the Hobli Sheikdar when he has to remove it from the village in which it is produced. Any article not covered by a Rahadari should be regarded as smuggled and the offender punished severely. The punishment laid down in the late Commissioner's circular No. 29 of the 5th may 1840, viz, levy of double or treble duty or confiscation of the smuggled goods seems sufficiently a deterrent but there is no objection to a more severe punishment being provided. In such case, the authorities at the place to which the article is taken should be required to examine the consignment carefully and at once report to the Taluk Shirdar any difference in its weight which may be found by them.

6th. I am myself in favour of levying the

2/7 the Savage duty on arecanut as an Excise or an Export duty. It will dispense with a number of vexatious and annoying arrangements which have to be maintained if the duty is to continue to be levied on the produce. As a Highland assessment is levied on the gardens in which arecanut is grown, a tax on the entire produce does not appear to me to be justifiable. It necessarily involves a good deal of interference on the part of Government with the private Concerns of the garden-owner. In the first place he has to obtain the permission to gather the nut off the Tree. The Patel who has to give this permission may not be readily accessible or if accessible may not be disposed to grant the permission readily. Even the slightest delay in plucking the nut would cause it to become over ripe, resulting in an inferior quality when it is boiled and prepared for the Market. In the next place, the green nut has to be weighed. Delay in doing this would also result in loss,

the

the producer owing to unnecessary exposure of the article to the Sun and rain again after the nut is boilt the Karkoon or Checkdar has to be called in to weigh it and Register the Quantity in the Government books (Dásthán Account). This process opens a wide door for dishonest government Servants to annoy the garden-owner in Several ways, and, as a matter of fact, the Quantity entered in the Government Dásthán accounts varies with the extent of the illegal gratification that the Karkoon receives. Apart from this, no allowance is made for Consumption of the nut by the producer's family. The feelings of the producer who has to obtain the permission of Government for consuming the fruit of a tree on which he has spent years of labour can better be imagined than described. Again, in the case of Rahadaries when the nut

is sold and has to be exported from the Village, there is no end of room for oppression, annoyance and levy of blackmail from the producer or the purchaser. Having regard to these considerations, it will be best, I think, to retain the tax as an export duty and do away with the inspection and Examination of the produce, in the various stages of its preparation for the market. If the patel, the Shanbogue and the Sheristhar be held responsible for seeing that no nut is exported without payment of the prescribed duty there will be no reason to apprehend any Serious falling off in the Sayer Revenue.

I have the honor to be
Sir,
Your most obedient Servant
M Narain Rao
Deputy Commissioner
Tumkur

had

Abstract sent
£ 7/6.
12-12/6/00.

Subd- with an abstract of the Personnel reports.

MLL
16/6/00.

Ld 5088 8

R. 21-7-97.

REVENUE D... 7753 ... DEWAN'S OFFICE
Gl. No. 1697 ... MAY 22 1900 ... 7900.
of A/c 347

14½

From

The Deputy Commissioner

Mysore District.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

Dated 19th
Despatched } May 1900.
Received

Enclosures No. -

General No. 1124

Furnishing opinion on the proposed ruling that Chits should be obtained from the Patel of the village before removing the areca nut produced therein.

Rev: Ped
22/5/1900

Read 23/5.

OF 26 of 99 contains orders in point

All
23/5/00

Rec'd Opinion (V.P.M.) on 4/6/00 (Today) Ped.

Ld E Ramachar for an abstract of the Personnel reports (Deviation)
25/5/00

Received 29/5/00 (S.P.M.) when I was walking with Sheriff fit for Reads. Ped.
Ref = with a Stick Ped 29/5/00.

No. 1124

Enclosures No. -

OFFICE OF THE Dy Comm^r.
MYSORE DISTRICT,
Dated Mysore 19th May 1900 ~~189~~ .

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

SIR,

Adverting to Government Oso-
-curingo No 9150-57 dated the 12th June 1899 —
Pet 934
calling for the views of the Deputy Commissioners
of Districts on the proposed ruling that chits should
be obtained from the Patel of the village before
removing the arecanut produced therein, I
have the honor to state that, concurring with
the Divisional officers who were consulted in
the matter, I am of opinion that a definite
rule requiring purchasers of arecanut to
obtain chits from the Patel before removing
the same from the village in which it is pro-
-duced is very desirable to prevent smuggling.

2. I believe that according to a
practice obtaining in the malnad Districts, the
growers of supari annually remove the produce

of

of the trees in their gardens in the presence of the village Patel and that the latter in his turn enters in a register (Pairwar Register) signed by himself and the grower, the quantity of arecanuts removed, the estimated yield, the portion allowed to the owner for home consumption and the balance intended to be sold. The owner is responsible to account to Government for the quantity of arecanut set apart for sale till it is disposed of and the duty leviable thereon is fully recovered. This responsibility naturally induces him to give the authorities due intimation of the sales as made by him from time to time with a view to the prescribed halak being levied from the purchasers and the sales duly noted in the register.

3. The above practice which will greatly safeguard the interests of Government, may with advantage be enforced in all the districts. The issue of Chits by the Patel will also act as an additional check against smuggling. The Chits may be printed in triplicate, one

copy being given to the purchaser of the article for delivery to the Sheikdar who issues a rahadari, one retained by the Patel and one sent to the Taluk Cutcherry to enable the Amildar to check the entries in the raharadies and accounts sent by the Hobli Sheikdar. They may be issued under the joint signatures of the grower of the areca nut and the Patel of the village.

I have the honor to be,

Sir,

Your most obedient Servant.

Deputy Commissioner

Mysore District

(15)

KR 50-88-60

I

189

From

The Secretary to the Govt. of Mysore,
General and Revenue Departments.

To

The Deputy Commr
Shimoga Dt

Dated 13-10-1900

Despatched

Received

General No. 3156
07 No. 26 of 99

Enclosure No. (47)

(F).
1) Rg 634 dated 16.6.99 from the Dy Comr Kadur Dt
2) Rg 84/84 of 31.7.99 -- D.C. Chitaldrug
3) " 186 of 2.9.99 -- D.C. Bangalore
4) " 1684/326 " 13.11.99 " Kolar
5) " 345/5 " 30.11.99 " Hassan
6) " 731 of 18.3.00 " Tumkur
7) " 1124 of 19.5.00 " Mysore.

I am forwarding herewith (in original) for perusal and return the reports noted in the margin received from the Dy Comrs of other Dts, submitting their views regarding the proposed ruling that chits should be obtained from the patels of the villages before removal of the arecanut produced therein, has the honor to request that, as his District has to do most with

Central Jail Press, Bangalore.—20.7.99.—602.

this article and has the largest Sugar Revenue, he will be so good as to submit to Govt a few simple and clear rules on the point at an early date.

2. It is observed that his views as explained in his letter No 518 dated 8.12.99 No 434 are acceptable to Govt and it is requested that his early attention may be given to this important subject.

By order

11/10/00

for Secretary

C.I.R. 11.10.00.

11.10.00.

LR 50-88-11

No. 735 of 11
5-91

Deputy Commissioner's Office
Shimoga District
4th March 1901.

To The Secretary to the Government of Mysore,
General and Rev: Department.

Sir,

In response to your docket
No. 315-6 dated 13th October 1900,
Rel. 7.26.99
I have the honour to submit here-
with a draft of the rules which
I think would place the Sayer
revenue on a satisfactory footing.
When thinking over the matter for
the purpose of obeying the requisition
made by Government it struck
me that it would be just as
well to reduce the whole of the
provisions required for this branch
to a regular form, as I had been
studying the question for sometime.
I trust that I shall not be con-
sidered to have presumed too
much.

(16)

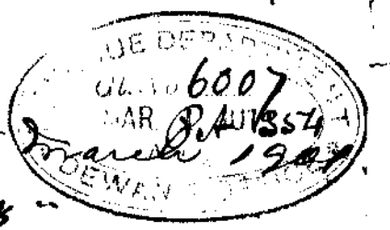
Subject
14-3-01

(General Serial No. 30.)

1900 · 1901

From The Deputy Commissioner
Shimoga District.

To The Secty: to the Govt of Mysore,
Rl and Rev: Depts.



Dated 6th March 1901.

Despatched 8th "

Received

General No. 735 } 190 Rev: 11
No. 591

Refers to his docket No. 315-6 Pet-7 5/26/99 of 3-10-1900.

Enclosures Number.

Submits a draft of the rules regarding the proposed ruling that chits should be obtained from patels of the village before removal of arecanut returns the enclosures received with the above.

2nd
11.3.01

Rs 12-3-01

Of 26 9/99 containing
draft is put up

AM
13/3/01

Subject to 8th Concern
with the previous note
is in the file.
Rev.
19/3/01.

Subject
22-3-01

Rs 22/3/01

20

This is an elaborate proposal. The Sayar tax is an objectionable levy others have been proposed at different times for its total abolition. I do not know if we should be justified in framing a regulation on the subject. The Sayar system is on the whole working satisfactorily & people have no reason to complain. They are accustomed to it & do not feel the restriction placed as a hardship. I speak from my experience as Deputy Commissioner. The question now before Govt is a very simple one whether the system of Malnad chits to be introduced in the Sirsi Taluk

If granted by Boteler & Some Separate Warrants & the Rattle where Rabbits are reared should be adopted with the other Duties also. There is a general Concurrence of opinion that this is a desirable measure & may accordingly be sanctioned.

I would refer the general question of revising the Sugar Form & Sugar accounts & the present Order of Business & will discuss with him when I go to Westminster shortly

16/2/1902

D.A.

18/2/1902

Offices Burgh: Retrosp. 1901-02

18/2/D

much. I submit separately also a draft of the rules referring to the issue of chits, as directed by Government.

2. The Rules need no explanation but some of the more important of them are noticed here. The System at present pursued here is briefly as follows:- The village officials make an estimate of the expected crop from an inspection of the garden, and forward the lists to the Sayerkatte to each of which a group of villages containing arecanut gardens is assigned. The official in charge of the Kcatte enters the quantities given for each individual in a register called the B. register. No further use is made practically at present of this account.

3. The grower of arecanut is expected to give notice to the Patil when

when any instalment of his produce is prepared and ready to be stored. The article is to be measured in his presence and the quantity noted in an account kept by him, showing the produce of every grower in the village. Lists of such produce are also to be forwarded to the kattu and entered in the account there. This work and that of the previous estimate are rarely done more than nominally, and the lists sent are by no means of any trustworthy nature. These statements called pétchu pattis are often not sent in till till after the produce has been disposed of, and in many cases they are made up from accounts of traders, who purchase and weigh the arecanut before transport. It is obvious that

such

such an account is worthless as an independent means of check on the quantities of produce duly paid for, and balances remaining (uncleared) with each grower.

4. With a view to reduce these accounts to some order, provision is made to regulate the preliminary inspections and the measurement of produce. If these proceedings are entrusted to outside officials it is likely that raiyats would feel it irksome and it would not be convenient to arrange for the visits of such officials often enough and at the proper seasons. But the garden owners have long been accustomed to supervision by their own village officials, and in well conducted villages there is enough solidarity of feelings between them and the Patels to render

render the official acts of the latter not very troublesome to them. It is I consider inexpedient to do away with this system which though perhaps not likely to be carried out-quite fully still affords some data for determining the approximate measure of the outturn on which we should expect the Sayer duty leviable by Government.

5. The Sayerkatte officials at present are expected to inspect gardens, and villages, and to patrol the roads &c with a view to guard against smuggling. I do not think that this is attended with any advantage. On the other hand it seems to give room to this

class

class of extremely low paid servants to make some money to supplement their salaries and else out enough to live upon, and to take steps to reconcile any discrepancies that may be otherwise discoverable between their own accounts and those kept by patels. Provision has been made that certain returns (such as crop estimates and kotwar balance statements) passing directly between the village and taluk officers.

6. From the letter of the Deputy Commissioner of Tumkur, it appears that it is not recognised in that district that any allowance free of duty should be made for the growers own consumption. But such

allowance

allowance has always been recognised in this district. As far as I can see, the Sayer duty is to be regarded correctly as an excise duty i.e. a duty levied on produce irrespective of its use or destination. In the absence of an authorised exception, the producer has really no legal right to claim exemption for the portion consumed by himself. But this has been so long allowed and recognised that its removal would now create wide-spread complaint. The allowance, however, is at present made by the Katte official in his account, and comes in handy to him to square up any differences and discrepancies that may be apparent in his books. Provision has been made to take away this power from them, and to give it to the Taluk Officials.

7. The merchants sometimes allow account to remain in the Sayer-katte indefinitely. It is proposed to levy some rent from them after 15 days, so as reimburse Government for the cost of providing space and guard over the article and also to induce merchants to clear the duty as early as possible.

8. I have put in a draft rule that a account of British India when imported for use in Mysore should pay import duty — the same as if it had been produced here. But I am not sure if it will be approved & after all, its importance is not great as I believe there is no appreciable quantity of such commodity.

9. In connection with the special provisions against smuggling, I attach great importance to the rule

of proof would throw on the merchant in such cases the responsibility of keeping correct accounts of his purchases and sales.

10. Another important provision enables the Deputy Commissioner to take special precautions in border villages, where the growers have facilities to send their produce across the border and bring it back duty free as the produce of British India.

11. To reduce accounts and returns to uniformity, and to enable low paid officials to do the work properly, it is necessary to render it as mechanical as possible by prescribing and supplying printed forms. I have drawn up a set of them; and if approved, I request that they may be printed and

and supplied for use. The Sayer Katta accounts are at present written in ~~stitched~~ books; bound books ruled and with printed headings are indispensible.

12. I believe all the rules are such as to be capable of being brought into force by an executive order of Government. The final clauses proposed are already in force for the most part. But to remove doubts, it would perhaps be best to pass a regulation also. I have accordingly added a memo for a draft regulation. If that is passed, some of the "rules" more appropriately find a place therein and will have to be struck out of their places.

13 Besides the draft rules,

I

I have attached copies of certain orders issued in this district on the subject – chiefly by the late Mr. S. Venkatāvaradiengar. The forms of accounts and passes at present in use are also appended.

14. I have some proposals to make on the connected subject of revision of Sayer establishment. I shall submit them separately.

15. The enclosures to No. 3156 Rel-J. 26.'99 dated 13th October 1900 are herewith resubmitted.

I have the honour to be
Sir,
Your most obedient servant.
H. Manjundayya
Deputy Commissioner
Shimoga District

1204

Memo
for Sayer
re Regulation.

---

1 A duty of 12 Annas per maund of 28 lbs (one-eighth of a ton) or 1½ Annas (for one-eighth of a maund or fraction thereof) shall be payable on all arecanut grown within the State of Mysore, and on all arecanu brought from foreign territory for sale or consumption within such limits.

2. The grower of arecanu shall be allowed a reasona quantity of the arecanut grown by him for persona consumption by himself and family.

3 Government may from time to time appoin

officers empowered to carry out the provisions of this Regulation and the rules framed thereunder.

4. Such officers shall be public servants within the definition of the Penal Code.

5 Government may by notification in the Gazette frame rules and by similar notification alter amend or revoke them, to regulate the following matters.

(1) Appointments and duties of officers.

(2) Estimate and record of Crops.

(3) Transport of produce.

(4) Payment of duty.

(5) To define and prevent smuggling.

(6.) Prescribing what articles may be declared Contraband.

(7) Disposal of smuggled or confiscated property.

(8) Payment of rewards to informers

(9) Prescribing the limits of allowance for consumption free of Sayer duty, and generally for effectively enforcing the just claim of Government for the duty leviable under this Regulation.

7. Whoever is convicted of smuggling or attempting to smuggle arecanut with the fraudulent intent of depriving Government of the duty leviable thereon shall on conviction before a Magistrate be punished with imprisonment of either description for a year, or with fine up to 5 times the value of the Contraband

either or with both, the fine shall in no case be less than double the amount of duty leviable, and when paid, shall operate as a full discharge of the duty leviable.

7. The Court may also at the same time order the confiscation of the goods seized together with all boxes wrappings and Conveyances used therefor.

8. When any fine has been recovered the Court may record a recommendation that a reward not exceeding the amount of such fine may be paid to any informer or other person by whose aid or means, the offence was brought to light.

9. A prosecution under section 47 may be instituted only with the previous sanction in writing of the Deputy Commissioner and not later than 6 months after the commission of the offence has been reported to the Deputy Commissioner.

No in Court: Lower than a Magistrate of the 2nd Class shall be competent to try offences under section 47 of the Rules.

10. The Government also by such rules prescribe penalties not exceeding 1000 Rupees fine, one months simple imprisonment and confiscation of goods, vehicles and packages &c; and give power to Deputy Commissioner to compound for duty by the levy

of sums not exceeding
5 times the duty.

11. In this regulation "a maund" shall mean a quantity weighing 28 lbs avoirdupois and a seer shall mean one-fortieth part of a maund.

12. Rules and orders hitherto in force and which are not inconsistent with these rules will continue in force until they are cancelled.

13. This regulation shall come into force from and the following orders and notifications of Government will cease to have effect from the same date.

H. Macpherson
Secy to Commissioner
Chittagong Division

Chittagong
4th March 1901

Sayer Rules.

Crop Inspection and Estimate.

1. There shall be an inspection of all areca gardens in Srâvana (before the end of August) when the fruit has all developed on the trees.

2. The Amildars shall by personal examination of produce during the first three years after the issue of these rules make an estimate of the quantity of yield in each locality for a 16 anna crop of each full bearing tree. This shall be arrived at from the actual counting of the pods taken from at least 12 different gardens

in each hobli in localities and trees of average character. A record of these standards shall be kept in each Taluk, and reported to the Deputy Commissioner.

3. The Sanbog and Patel shall be responsible for making proper estimates with the help of experts of crop in each pardan in "anna" crop. The report shall be submitted to the Taluk before the end of August in the subjoined form.

The last two columns will be left blank and the report will be signed by Sanbog, Patel and Panchayas, the Khatedar and grower if present

ಸಂಖ್ಯೆ ಸಂಖ್ಯೆ	1	2	3	4	5	6	7	8	9	10	11	12
ಹೋಬಳಿ												
ಸಂಖ್ಯೆ												
ಹೋಬಳಿ												
ಸಂಖ್ಯೆ												

present writing their names in columns 9 and 10.

4. Printed forms containing the proper headings and the entries of the first three columns will be supplied to each Talak for use and the reports should be sent not to Sayer officials but to the Talak direct.

5. The Gumasta concerned will from the standards kept in the Talak work out and enter the proper quantity for each garden.

6. These accounts shall be used for checking the Katté returns and any material discrepancies brought to the notice of the Amildar.

7 After the close of the year, the Amildar shall submit a statement showing the differences discovered in the following form.

Hobli	Village	Total extent	Number of trees			Quantity estimated	Actual quantity according to Rékhé Pattis	Area of lands affected by Kolerega and number of trees	Remarks & Court variations
			full bearing	half bearing	not bearing				
1	2	3	4	5	6	7	8	9	10

Register of Arecanut produce, village — Hobli —

Grower's name	Survey number of garden or gardens	Date	Quantity weighment	Signature	Date	Quantity	Signature	Date	Quantity	Signature	Date	Quantity	Signature	Total	Quantity passed by chito	Balance
1	2					3									4	5

Arecanut in growers possession

8. Every grower of arecanut (whether owner of garden or lessee) shall weigh the arecanut prepared by him in the presence of the Patel before storing it. The actual quantity so weighed shall be entered in the Patels register, and acknowledged by the signature of the grower.

9. At the end of every month from September to February, the Patel of each village containing areca-nut gardens or in which areca nut is being prepared, shall send a statement of areca-nut gathered in his village, so as to reach the Katté to which such village is attached within the 5th of the succeeding month. The manegar of the Katté shall enter it in his register and pass it on within 2 days after receipt to the Taluk kacheri

10. At the end of each official year and within the 15th of July each Sayar Katte Manegar

shall submit a statement to the Taluk kacheri, showing the stock and sale of each grower's arecanut. The statement shall be in the form appended.

11. He shall also at the same time send a list of balances standing against each person to the Patel of the village. The latter will inform each person of such balance, and get the same or the difference between it and what is claimed to have been spent for grower's own consumption acknowledged by him. The lists filled up in the first 5 columns shall be sent to the Amildar

before the 10th of August

12 The quantity
claimed for consumption
shall be scrutinised in
the Taluk kacheri, and
the Amildar may allow
in each case a reasonable
quantity not exceeding
the quantity claimed
or 5 seers per head of
the grower's family, free
for home consumption.
Such quantity shall
be entered in column 6,
and the net balance
entered in column 7
with the Amildar's
initials in each case

13 The balance so
found shall be the
final balance standing

(See Para 10.)

Village of:

Person	Quantity of produce.	Previous year's balance	Total	Quantity sold.	Balance (gross)
1	2	3	4	5	6

(See para 11)

Village

Name	Balance according to katte registers.	Quantity claimed as consumed by grower and number of members	Remaining quantity admitted as in stock	Signature of party.	Balance allowed by Amildar	Net balance	Initials of Amildar
1	2	3	4	5	6	7	8

to the account of each grower; and the lists shall be returned after entry in the Taluk registers to the katte to which the village is attached.

14. A statement of the balances for which duty is recoverable in each village shall be submitted to the Deputy Commissioner from each Taluk before the end of September.

Disposal of arecanut in the place of production

15. Every person receiving arecanut from a grower by purchase or otherwise shall procure a chit or pass from the Patel

Patel of the village in the prescribed form.

16. Such passes or chits should be made in triplicate forms of which one shall be entrusted to the exporter, one sent separately to the Katte Manegar. The third shall be retained till the end of the week and sent on each Sunday to the Amildar direct during the months of January to June, and once a month at other times.

17. The time allowed for conveyance to the katte shall in no case exceed 7 days or such shorter period as may be prescribed by the Deputy Commissioner for any

Name of village	Seller and grower	Quantity sold in maunds (1 maund = 82⅔ seers or 28 lbs)	Number of bags and what conveyance	Time allowed to reach Katte
1	4	5	6	7
2				
3				

particular village or group of villages. Where a part of the quantity mentioned is produced before the expiry of the period, the manegar may for proper reasons condone a delay of a week, and the Amildar may for a similar reason on the manegar's recommendation condone a further delay of a month.

18 The manegar shall report to the Amildar every case in which the article has not been produced at the Katte within a week of the expiry of the period mentioned thereon.

19 The Amildar shall at once take steps to discover the goods and recover the duty leviable thereon.

20. If, after due enquiry, the exporter cannot be traced or the duty recovered from him, the producer who sold or supplied the article shall be liable to pay the duty due to Government.

21 The Manegar of each Katte shall on the 2nd of every month send to the Amildar, all the chits received in the previous month together with a copy of all the entries in register II of such month.

Arecanut at the Katte and in transit therefrom.

22. The arecanut when produced at the Katte shall be weighed at once, and the weight endorsed on the chits. The article

to the account of each grower, and the lists shall be returned after entry in the Taluk registers to the Katte to which the village is attached.

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17. The time allowed for conveyance to the Katte shall in no case exceed 7 days or such shorter period as may be prescribed by the Deputy Commissioner for any

Village	Hobli	Seller and grower	Quantity sold in maunds (46½ seers or 28 lbs)	Number of bags and what conveyance	Time allowed to reach Katte
1	2	3	4	5	6	7
						~

shall then be passed after the levy of the proper duty or retained in bond. In either case, it shall be entered in Register No. II, and if deposited in bond, a receipt given to the depositor.

23. If the article is not cleared within 15 days after deposit in bond, a receipt of 3 pies per bag, or 3 pies per maund per week if the nuts are produced loose, shall be levied, (fractions being considered as whole)

24. When the duty has been paid, the arecanut (if loose) shall be put in bags and sealed with the seal of the Katte, shall have a label attached giving the number and weight of the bag, and a rahadari (Pass) shall be issued, authorising its removal, and prescribing the route by which and

the time within which it shall be conveyed to its destination in accordance with the orders issued on that behalf by the Deputy Commissioner.

25. The rahadari shall be carried with the consignment, which shall not break bulk in the way. The seals and labels shall be intact, and the consignment exhibited at all the katles and Stations mentioned on the rahadari.

26. The officers inspecting the commodity in transit shall note the date and hour of inspection, whether the number of bags tallied and mark the pass with their signature.

27. At the destination, if within the State, or at the frontier station if the destination is beyond the limits of the State, the Consignment

shall be exhibited to the Sayar or other official duly empowered on that behalf, who shall compare the consignment with the Pass, and pass the same if the number and other marks tally with the entries thereon. He shall receive the pass back, and shall on demand, give the consignee a written voucher to show that a particular quantity of arecanut has been passed on his behalf as duty cleared. The passes so received back shall be sent at once to the Amildar of the Taluk, who if the issuing Katte is in a different Taluk shall at once transmit it to that Taluk.

28. At the frontier Kattes, and in Taluk Kacheris, when arecanut is finally passed as duty cleared, the bags shall always be weighed, but unless the difference

in weight is more than 2 per cent, they shall not be opened, or detained.

29. Whenever the number, weight or marks of bags of arecanut in transit do not tally with the entries in the pass, the inspecting officer may in his discretion detain the whole consignment covered by such pass, and at frontier stations shall (except as provided in the next section) always detain it, and send a report at once to the Amildar of his taluk.

30. An error by excess of one per cent may be ignored; and when it does not exceed 5 per cent, the officer at the destination or the frontier may pass the consignment if the difference of duty due is paid.

by the party. When the error by excess exceeds 5 per cent, the article should be detained pending the orders of the Amildar who may after the levy of the deficient duty allow an error up to 20 per cent.

31. In cases not allowed under the last section and in all cases in which the error by excess exceeds 20 Per cent, a report shall be made to the Deputy Commissioner who may allow the whole quantity after the levy of the duty due, except in cases in which the excess is due to a fraudulent attempt to smuggle.

Foreign produce in transit

32. When arecanut produced in foreign territory passes through the Mysore State

it shall be taken only by routes prescribed by the Government of Mysore, and shall be covered by a pass issued in sealed forms supplied by the said Government and issued by such officer of British India as may from time to time be recognised on that behalf. Such pass shall become void after a week of its date.

33. The bags if received correctly according to the pass, shall be weighed and sealed by the first Sayar Katte and a free pass issued — only a fee of 8 annas a cart or one anna per bag or less quantity being levied as the cost of weighing, sealing and passing the bags.

34. The time allowed

Name of village	1		
Name of Serai	2		
Monthly Cooly (Male & Female)	3		
Number of Cargo	4		
Commission	5		
Deduction	6		
Name of Zone	7		

should not exceed one day for every ten miles, and after the expiry thereof, the article, if still in transit, may (unless the Deputy Commissioner otherwise orders) be treated as smuggled.

35. The prescribed route should also be strictly followed.

36. When arecanut produced outside the limits of the State is received for sale within such limits, it shall be liable to pay the duty in the same manner as that grown within the State.

Special provisions against Smuggling

37. In the tracts mentioned below and others to which this provision may from time to time be extended by notification in the Gazette by Government whenever a person is found to be in possession of arecanut more than one maund in case of a private house or 5 maunds in a trading shop for such article, the burden of proving

Shimoga District
The whole.

Kadur District
Koppa, Tarikere
Kadur.

Tumkur District.
Gubbi, Tiptur.

Mysore District
Yedatore.

that duty has been cleared thereon, or that the article is entered as pending clearance in his account in the Government Stock register shall lie on such person.

38. Whenever any person is shown to have failed at any time within a year to have prepared and stored arecanut without following the procedure laid down in section 8, he may be presumed to have obtained as much arecanut from the garden owned by him as shall be shown in the crop estimate made under section 5 or according to the standard fixed for the tract under section 2.

39. In the Taluks of Shimoga and Kadur bordering on British India, the Deputy Commissioner may by notification in the Gazette, and in the chavadi of each village concerned, direct that a specified route shall be

, adopted to transport arecanut to the Sayar Katte, and any article (exceeding 5 seers in quantity) found in transit out of such routes may be treated as smuggled.

40. Houses and shops may whenever there is reason to suspect that smuggled arecanut is detained therein, be searched by an officer (all Gazetted officers of Revenue, Police and Excise Departments, Amildars, Deputy Amildars, Excise Supervisors and Police Inspectors) empowered on that behalf at any time between sunrise and sunset. A record shall be made of the reasons inducing the search which shall be conducted as nearly as possible in the manner laid down by the Code of Criminal Procedure, and of which a report shall be submitted to the Deputy Commissioner within 24 hours.

41. All officers empowered under the above section, and

others empowered to act hereunder may demand to inspect the pass covering any consignment of arecanut in transit, and may, if the demand is not complied with, treat and detain the article as goods attempted to be smuggled. A report shall at once be sent to the Amildars of the taluk, when officers lower than an Amildar detain any goods under this section.

Sayar and Municipal officials not lower than a karkun.

Sekdars in their hoblis and Patels in their villages.

Police officers not lower than Daffadars.

Excise officials not lower than Inspectors within their jurisdictions and higher officers, everywhere while on duty.

42. Every person against whom arecanut is shown to be pending settlement of duty in Register No. I, shall be bound to produce it for inspection on the demand of an officer empowered under section 40, of any one acting under the written authority of such officer.

43. In default of so producing or otherwise properly accounting for the balance, the person may be charged with the whole duty payable on that quantity, which may at once be recovered from him.

44. When the first Consignment of arecanut purporting to have been received from a particular grower is brought to the Katte after January, the balance to his credit in the accounts shall

be held as adjusted thereby, and if there is any quantity left over, he shall be charged with the duty leviable thereon. If no such arecanut is brought in January, the person shall at once be charged with the duty leviable from the balance shown against him in register No. I.

45. When the time allowed for conveyance of arecanut under any of the foregoing provisions for conveyance is exceeded or when the routes prescribed under these rules are departed from, or when the number, weight or marks of the bags or article passed as duty-cleared are found tampered with before the article is finally passed under sections 28, 30 or 31 or whenever an excess discovered above

five per cent in weight is suspected to be due to an attempt to smuggle the whole of the goods cover by the pass shall be liable to be treated as contraban or smuggled.

46. Arecanut exceeding 5 seers in weight carried beyond the limits of a village in the tracts referr to in section 37 shall be covered by a pass by the patel or other official em powered to grant a pass under any of the provisio of these rules and when not so covered, it may be seized as contraband.

Penalties

47. Whoever is convicted of smuggling or attemp ing to smuggle arecanu

with the fraudulent intent of depriving Government of the duty leviable thereon, shall on conviction before a Magistrate be punished with imprisonment of either description for a year or with fine up to 5 times the value of the contraband article or with both. The fine shall in no case be less than double the amount of duty leviable, and when paid shall operate as a full discharge of the duty leviable.

48. The Court may also at the same time order the confiscation of the goods seized together with all boxes wrappings and Conveyances used therefor.

49. When any fine has been recovered, the court may record a recommendation that a reward not exceeding the amount of such fine may be paid to any informer or other person by whose aid or means the offence was brought to light.

50. When under any of the foregoing provisions arecanut is declared to be contraband, the Deputy Commissioner may in his discretion allow the article to be reclaimed on the payment of a penalty not less than twice and not more than five times the duty leviable thereon or confiscate the article and realise the value thereof for the benefit of Government.

51. Where the arecanut is being carried without a

a pass, or beyond the limits of the routes prescribed under sections 37 + 39 the Deputy Commissioner may also direct the confiscation of all cases, wrappages and conveyances employed in transporting such arecanut.

52. For breach of any of the conditions of a pass issued or omission to do any act prescribed in accordance with these rules, and not otherwise provided for, the Deputy Commissioner may impose a fine not exceeding 50 Rupees.

53. A prosecution under section 47 may be instituted only with the previous sanction in writing of

the Deputy Commissioner and not later than 6 months after the Commission of the offence has been reported to the Deputy Commissioner.

54. Whenever a court has recommended the grant of a reward, and in other cases in which the Deputy Commissioner has compounded the claim for duty of or confiscated smuggled goods, he may grant a reward to the person who brought the offence or non-payment of duty to light, not exceeding the value of the amount recovered by Government.

55. No reward shall be paid to an officer above the grade of a Deputy Amildar, or an

officer who was by reason of his official position himself bound to collect such duty or to prevent the smuggling of arecanut; and no reward exceeding 100 Rs in amount shall be paid without the sanction of Government.

Recovery of Duty and Penalties.

56. The duty shall be paid in all cases before removal of the commodity from the Katte.

57. Payments of sums below 50 Rupees may be made to the Manegar at the katte, but sums exceeding 50 Rupees shall be paid at the Taluk Treasury on advices from the Manegar

and the receipt therefor shall be the manegar's voucher for allowing the duty as paid.

58. The manegar shall remit his collections at least once a month to the Treasury and shall not have more than double the amount of his security in his possession

59. Any person intending to produce arecanut for duty at a Katte, may pay any sum exceeding 50 Rupees in advance at a Treasury. When such payment is made in the treasury of a different taluk, the latter shall send intimation thereof to the Taluk where the Katte is situated, stating for which Katte the deposit has been received. In either case, the Amildar shall inform the Manegar

of such payment.

60. When a receipt of such payment is produced before a Manegar, the latter may after receipt of advice from the Treasury officer pass the Commodity to the extent of that sum, noting the amount of the duty appropriated on the receipt.

61. The balance if any not appropriated for duty shall be returnable to the depositor on production of the receipt so endorsed.

62. All duties and penalties due or adjudged under (the Regulation or) these rules shall be recoverable as arrears of land revenue.

Procedure.

63. No penalty shall be adjudged under these rules without a summary enquiry conducted in the presence of the person to be charged by an officer not lower in rank than an Amildar, and without hearing his explanation and evidence.

Accounts and returns

64. The registers to be kept and the returns to be supplied by the Manager shall be in the forms prescribed and shall be kept in bound books supplied by Government.

1. Kulavar Stock Register
2. Register of arecanut brought to the Katte
3. Register of duty and other amounts levied

4 Remittance Book.

5 Register of rahadaris issued.

6. Register of free rahadaris.

7. Register of inspections of Consignments in transit.

8 Diary.

65. The Patel shall keep a correct account of the rahadari forms issued to him and shall account for their use once a month to the Amildars.

66. The Manegar shall send to the Amildar a copy of the daily entries in Register III every day, a copy of his diary (VIII) every week, Copies of Registers II, V, VI and VII once a month.

67. The diary shall be submitted with the Amildar's remarks within a week of receipt to the Assistant Commissioner in charge of the taluk, who will return it with his orders thereon.

H. Manjunadayya

Asstt Commissioner
Shimoga District

Shimoga
4th March 1901

I

Mulvar Stock Register — Village Patels name (on the top of the Page).

(A page or more should be left for each village)—

Party (Owner or Grower)	of garden. Survey Number.	of garden. Extent.	of garden. No. of trees.	Last years balance.	Yield. October	Yield. November	Yield. December	Yield. January	Yield. Other months.	Yield. Total.	Sold & passed through Katte. October. No. and date of Voucher.	Oct. Quantity.	Nov. No. & date of Voucher.	Nov. Quantity.	Dec. No. and date of Voucher.	Dec. Quantity.	Jan. No. and date of Voucher.	Jan. Quantity.	Feb. No. & date of Voucher.	Feb. Quantity.	March to June. No. & date of Voucher.	March to June. Quantity.	Total.	Balance. Balance.	Balance. Allowance if any for loss on Cumulative balance for next year.	Remarks.
1		2		3	4	5	6	7	8	9	10		11		12		13		14		15		16	17	18	19	20.

II. Arecanut brought to Katte and cleared or deposited in bond.

Date	Village from	Name of party	No. and date of Pass chit.	Quantity (bags and kanmads).	Clearance. No. and date of entry in Regr. III.	Clearance. No. and date of relative entry in Regr. V or VI.	If deposited why.	Demurrage levied (if any)	Remarks.
1	2	3	4	5	6		7	8	9

III. Register of duty &c levied

Date.	Name of party.	Village and Pakeli's chit number and date.	Quantity as in chit.	Actual quantity.		Duty paid by Taluk credit.			Duty paid in cash.			No. and date of Challans.	Remarks or Other miscellaneous charges levied.	Remarks.
				Bags	Weight	Amount.	No. of Voucher.	Date.						
1	2	3	4	5			6		7			8	9	10

Note. 1. The number and date of Chellan with which remittance was sent to Kacheri and C. No. of credit should be entered at the place where remittance is made.

2. Where there is a post, the copy of this should be sent each day to Amildar. If no entry, the fact should be noted in next return. Anyway, a weekly copy or a report that no transaction took place should be invariably sent.

IV. Remittance book. (Name of Katte and head official and of the year at top of each page).

book tobe in triplicate.-

Date of remittance	Period of which the collections are sent	Name of the messenger	Amount	Signature of Katte official	Receipt of Treasury officer	Remarks.
1	2	3	4	5	6	7

Note. The receipted Chellan should be pasted back and one left for Treasury voucher.

V.

Register of rahadaris issued.

No. and date	Party	When brought to Katte		Date of clearance	No. in Register III	Number of Carts and bags	Destination of Consignment	Distance to the place or Railway station or frontier place	Time allowed	Date of arrival at destination	Date of return of rahadari	Remarks (Steps taken to trace missing rahadaris) &c
		No. in Register II	Date									
1	2	3	4	5	6	7	8	9	10	11	12	13

VII.

Register of free nakadanes

No.	1	
Date	2	
When brought to Kalle.	Date	3
	No. in Register III	4
Date of clearance		5
No. in Register III		6
From what Place		7
No. and date of passport Name of office issuing		8
Monthly in passengers No. of Engs. hereafter		9
Monthly by measurement		10
Destination Birthplace		11
Time allowed		12
Date of return		13
Return of registers		14
Amount of fee levied		15
Remarks		16

VII Inspections of Consignment in transit.

Name of Katte issuing rahadari	No. and date of rahadari	Date of inspection	Do number of bags tally and are seals intact	Has time allowed been exceeded	If so, No. and date of report and action taken
1	2	3	4	5	6

Note. The rahadaris should contain a condition that the article should be exhibited at all intervening kattes.

VIII

Diary

Duty done such as inspection, iteneration by each member	Arecanut received			Arecanut cleared			Amount Collected	Amount remitted	Transit inspection made	Remarks
	Party	Quantity	No. and date of register	Party	Quantity	No. and date of register				
1	2			3			4	5	6	7

Note. The diary should be written up every day and forwarded to Amildar once a week.

He should with remarks send it to the Range Assistant Commissioner &c (as for Sekdar's diaries)

సన్ 1881 - 1882 వరకు

19) యు దాక్షత కుటుంబ లక్ష్మిత ఉయూవళ్ళ (ఆస్తి) గల్లి తాల్లోంచి

1	(కోడు)								
2	ఎన్ని కుటుంబాలు ఉన్నాయి								
3	ఎన్ని ఇండ్లు ఉన్నాయి								
4	పాలేరు జీతం నెలకు ఎంత?	పాలేరు జీతం నెలకు ఎంత?							
5	ఇనాం లేకుండా ఉన్నవి ఎన్ని?								
6	ఇనాం ఉన్నవి ఎన్ని?								
7	ఎన్ని ఇండ్లు ఇనాం ఉన్నవి?								
8	ఎన్ని ఇండ్లు ఇనాం లేనివి?								
9	ఎన్ని ఇండ్లు ఇనాం ఉన్నవి?								
10	ఎన్ని ఇండ్లు ఇనాం లేనివి?								

(17)

Proc. of the Govt of Mysore

LR 50-88-92

Read again :-

Para (2) of Govt Proc No 9150-57 Pet 934 dt 12-6-99 requesting the Dy Commrs of Dists to submit their views on the proposed ruling that chits should be obtained from the Patels of the villages before removing the arecanut produced therein

Draft for the Appl of Secy

Dy 4/2/02

Read

Correspondence ending with letter No 735/591 dt 4-3-01 from the Dy Commr Shemoga Dist submitting a draft of a Duty Regulation and Rules thereunder

No 1728-35 / 0.L.26-99 dt 4.3.02

Order thereon

There is a general consensus of opinion that the system in vogue in the Malnads of Kadur chits being granted by patels to cover Supari in transit to the Katte where Rahadaries are issued, should be adopted in other Districts also

The Govt accordingly sanction the adoption of this measure throughout the State

2. The present Dy Coms of Rhenogue Dist. will be requested to deal with the general question of revising the Sayer forms and accounts and to bring the subject to the notice of the 1st Councillor when he visits that District

c, Drafts

Secretary 28/2

To the Dy Commrs of Dists

Prud

Press copy prepared by [illegible]

4/3

Sent 10/3

(17)

1901-1902

GOVERNMENT OF MYSORE

PETITION

PROCEEDINGS

Dated 4th March 1902

No. 1728-35
P. F. 26-99

Sanctioning the adoption throughout the State of the system of obtaining Kulwar chits from the patel of the village to cover the supari produce in transit to the katte.

S.B.P.—13-3-02—200

Proceedings of the Government of Mysore, Petition, dated 4th March 1902.

READ AGAIN—

Para 2 of Government Proceedings No. 9150-57—Pet. 934, dated 12th June 1899, requesting the Deputy Commissioners of Districts to submit their views on the proposed ruling that chits should be obtained from the patel of the village before removing the arecanut produced therein.

READ—

Correspondence ending with letter No. 735—591, dated 4th March 1901, from the Deputy Commissioner, Shimoga District, submitting a draft of a Sayer Regulation and Rules thereunder.

No. 1728-35--P. F. 26-99, DATED BANGALORE, 4TH MARCH 1902.

ORDER THEREON.--There is a general consensus of opinion that the system in vogue in the Malnad of Kulwar chits being granted by patels to cover supari in transit to the katte where Rahadaris are issued, should be adopted in other districts also. The Government accordingly sanction the adoption of this measure throughout the State.

2. The present Deputy Commissioner of Shimoga District will be requested to deal with the general question of revising the Sayer forms and accounts and to bring the subject to the notice of the 1st Councillor when he visits that district.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.

Exd—J.T.R.